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9 UNITED STATES DISTRICT COURT
10 CENTRAL DISTRICT OF CALIFORNIA
11 WESTERN DIVISION
12

13 United States of America,	} Case No. 2:09-cv-07924-R (CTx)
14 Petitioner,	
15 vs.	
16 James P. Stoneman,	
17 Respondent.	
18	}

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20 Upon the Petition and supporting Memorandum of Points and
21 Authorities, and the supporting Declaration, the Court finds that
22 Petitioner has established a *prima facie* case for judicial
23 enforcement of the subject Internal Revenue Service (IRS) summons.
24 See United States v. Powell, 379 U.S. 48, 57-58, 85 S.Ct. 248, 13 L.Ed.2d
25 112 (1964).

26 Therefore, **IT IS ORDERED** that Respondent appear before this
27 District Court of the United States for the Central District of California,
28 at the following address on specified dated and time, and show

1 cause why the testimony and production of books, papers, records,
2 and other data demanded in the subject IRS summons should not be
3 compelled:

4 Date: Monday, December 14, 2009

5 Time: 10:00 a.m.

6 Courtroom: 8

7 Address: X United States Courthouse

8 312 North Spring Street, Los Angeles, California, 90012

9 ☐ Roybal Federal Building and United States
10 Courthouse

11 255 E. Temple Street, Los Angeles, California, 90012

12 ☐ Ronald Reagan Federal Building and United States
13 Courthouse

14 411 West Fourth Street, Santa Ana, California,
15 92701

16 ☐ Brown Federal Building and United States
17 Courthouse

18 3470 Twelfth Street, Riverside, California, 92501
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20 **IT IS FURTHER ORDERED** that copies of the following documents
21 be served on Respondent by personal delivery, leaving a copy at
22 Respondent's dwelling or usual place of abode with someone of
23 suitable age and discretion who resides there, or certified mail:

24 1. This Order; and

25 2. The Petition, Memorandum of Points and Authorities, and
26 accompanying Declaration.

27 Service may be made by any employee of the IRS or the United
28 States Attorney's Office.

1 **IT IS FURTHER ORDERED** that within ten (10) days after service
2 upon Respondent of the herein described documents, Respondent
3 shall file and serve a written response, supported by appropriate
4 sworn statements, as well as any desired motions. If, prior to the
5 return date of this Order, Respondent files a response with the Court
6 stating that Respondent does not oppose the relief sought in the
7 Petition, nor wish to make an appearance, then the appearance of
8 Respondent at any hearing pursuant to this Order to Show Cause is
9 excused, and Respondent shall comply with the summons within ten
10 (10) days thereafter.

11 **IT IS FURTHER ORDERED** that all motions and issues raised by the
12 pleadings will be considered on the return date of this Order. Only
13 those issues raised by motion or brought into controversy by the
14 responsive pleadings and supported by sworn statements filed within
15 ten (10) days after service of the herein described documents will be
16 considered by the Court. All allegations in the Petition not contested
17 by such responsive pleadings or by sworn statements will be deemed
18 admitted.

19
20 DATED: November 02, 2009

A handwritten signature in blue ink, appearing to read "Rad", is written over a horizontal line.

21
22
23 U.S. DISTRICT COURT JUDGE

24
25 Respectfully submitted,

26 GEORGE S. CARDONA
27 Acting United States Attorney
28 SANDRA R. BROWN

1 Assistant United States Attorney
2 Chief, Tax Division

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